

Recording Adjustments to Expenditures

When information shows that an amount already recorded as an expenditure should be charged to some other expenditure account, the adjustment is made without net effect on the General Ledger. The expenditures portion of the Appropriation Ledger will reflect the change, as shown in the following examples:

<i>Date</i>	<i>Account</i>	<i>Debit</i>	<i>Credit</i>
11-16-92	9850 Expenditures	\$25.00	
	9850 Expenditures		\$25.00
<i>Account</i>	<i>Appropriation Ledger</i>		
4100	Textbooks.....	\$25.00 Dr	
4200	Other Books.....	25.00 Cr	
	To record correction of expenditures classification coding on Warrant Number 12345, 11-16-92		

<i>Date</i>	<i>Account</i>	<i>Debit</i>	<i>Credit</i>
11-30-92	9850 Expenditures	\$200.00	
	9850 Expenditures		\$200.00
<i>Account</i>	<i>Appropriation Ledger</i>		
1100	Teachers' Salaries.....	\$200.00 Dr	
1300	Supervisors' Salaries.....	200.00 Cr	
	To record a portion of J. D. Smith's November salary as Teachers' Salaries because he substituted for A. B. Clark		

